



3014 (02-09-04)

ANNUAL REPORT

OF

Name: LAKE GENEVA MUNICIPAL WATER UTILITY

Principal Office: 361 MAIN STREET
P.O. BOX 187
LAKE GENEVA, WI 53147

For the Year Ended: DECEMBER 31, 1999

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LAKE GENEVA MUNICIPAL WATER UTILITY**Utility Address:** 361 MAIN STREET

P.O. BOX 187

LAKE GENEVA, WI 53147

When was utility organized? 1/1/1890**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR DANIEL WINKLER**Title:** DIRECTOR OF UTILITIES**Office Address:**

361 MAIN STREET

P.O. BOX 187

LAKE GENEVA, WI 53147

Telephone: (262) 248 - 2311**Fax Number:** (262) 248 - 0589**E-mail Address:** wink1@elknet.net

Individual or firm, if other than utility employee, preparing this report:

Name: KAREN S HALL CPA**Title:** AUDITOR**Office Address:** PATRICK W. ROMENESKO S.C.

1001 HOST DRIVE

P.O. BOX 508

LAKE GENEVA, WI 53147

Telephone: (262) 248 - 0220**Fax Number:** (262) 248 - 8429**E-mail Address:** pkhall@elknet.net

President, chairman, or head of utility commission/board or committee:

Name: MR BIRDELL BRELLENTHIN**Title:** PRESIDENT**Office Address:**

361 MAIN STREET

P.O. BOX 187

LAKE GENEVA, WI 53147

Telephone: (262) 248 - 2311**Fax Number:** (262) 248 - 0589**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: PATRICK W ROMENESKO CPA**Title:** SHAREHOLDER**Office Address:** PATRICK W. ROMENESKO, S.C.

1001 HOST DRIVE

P.O. BOX 508

LAKE GENEVA, WI 53147

Telephone: (262) 248 - 0220**Fax Number:** (262) 248 - 8429**E-mail Address:** pwrome@elknet.net**Date of most recent audit report:** 1/12/2000**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: MR DANIEL WINKLER**Title:** DIRECTOR OF UTILITIES**Office Address:**

361 MAIN STREET

P.O. BOX 187

LAKE GENEVA, WI 53147

Telephone: (262) 248 - 2311**Fax Number:** (262) 248 - 0589**E-mail Address:** wink1@elknet.net

Name of utility commission/committee: LAKE GENEVA WATER COMMISSION

Names of members of utility commission/committee:

MS CATHY AHLGREN, ALDERMAN

MR BIRDELL BRELLENTIN, PRESIDENT

MR GEORGE COKINS

MR SPYRO CONDOS, MAYOR

MR GEORGE HIBBARD

MR MICHAEL MCBRIDE, SECRETARY

MR RICHARD PETERSON, ALDERMAN

MR DANIEL WINKLER, DIRECTOR OF UTILITIES

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,122,771	1,077,199	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	534,246	562,583	2
Depreciation Expense (403)	185,515	190,508	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	199,273	196,133	5
Total Operating Expenses	919,034	949,224	
Net Operating Income	203,737	127,975	
Income from Utility Plant Leased to Others (412-413)	10,080	9,600	6
Utility Operating Income	213,817	137,575	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	444	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	30,459	32,252	10
Miscellaneous Nonoperating Income (421)	8,944	8,192	11
Total Other Income	39,847	40,444	
Total Income	253,664	178,019	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	253,664	178,019	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	11,628	13,563	14
Amortization of Debt Discount and Expense (428)	1,905	2,211	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	5,573	11,871	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	19,106	27,645	
Net Income	234,558	150,374	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,725,378	4,775,141	20
Balance Transferred from Income (433)	234,558	150,374	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	7,675	0	23
Appropriations of Surplus--Debit (436)	72,338	200,137	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	4,879,923	4,725,378	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
TOWER RENTAL TO PRIMECO	10,080	1
Total (Acct. 412):	10,080	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE	0	3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED ON INVESTMENTS	30,459	5
Total (Acct. 419):	30,459	
Miscellaneous Nonoperating Income (421):		
INTEREST REIMBURSEMENTS FROM CITY'S TIF FUND	6,130	6
BANK CHARGE REIMBURSEMENTS AND RECONNECTION FEES	2,814	7
Total (Acct. 421):	8,944	
Miscellaneous Amortization (425):		
NONE	0	8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
LATE AUDIT ADJUSTMENTS TO INVENTORY AFTER PSC REPORT SUBMITTED	7,675	11
Total (Acct. 435)--Debit:	7,675	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	72,338	12
Total (Acct. 436)--Debit:	72,338	
Appropriations of Income to Municipal Funds (439):		
NONE	0	13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	444	0	0	0	444	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	444	0	0	0	444	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,122,771	0	0	0	1,122,771	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	1,122,771	0	0	0	1,122,771	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	219,145	0	219,145	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	15,836	0	15,836	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	234,981	0	234,981	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	10,319,849	10,111,800	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,334,322	2,242,063	2
Net Utility Plant	7,985,527	7,869,737	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	94,525	119,216	5
Other Investments (124)	1,355	1,355	6
Special Funds (125)	339,092	323,499	7
Total Other Property and Investments	434,972	444,070	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	103,427	56,496	8
Temporary Cash Investments (132)	204,900	313,753	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	198,086	188,140	11
Other Accounts Receivable (143)	254,792	269,890	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	105,177	140,808	14
Materials and Supplies (150)	33,609	30,087	15
Prepayments (165)	6,505	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	906,496	999,174	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	4,096	6,001	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	4,096	6,001	
Total Assets and Other Debits	9,331,091	9,318,982	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	900,651	900,651	21
Appropriated Earned Surplus (215)	283,486	211,148	22
Unappropriated Earned Surplus (216)	4,879,923	4,725,378	23
Total Proprietary Capital	6,064,060	5,837,177	
LONG-TERM DEBT			
Bonds (221)	223,839	273,488	24
Advances from Municipality (223)	0	217,043	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	223,839	490,531	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	49,598	219	28
Payables to Municipality (233)	248,054	281,170	29
Customer Deposits (235)	200	295	30
Taxes Accrued (236)	187,405	168,928	31
Interest Accrued (237)	3,433	13,185	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	488,690	463,797	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	13,317	14,547	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	13,317	14,547	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,541,185	2,512,930	41
Total Liabilities and Other Credits	9,331,091	9,318,982	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	10,319,849	0	0	0	1
Utility Plant Purchased or Sold (102)	0	0	0	0	2
Utility Plant in Process of Reclassification (103)	0	0	0	0	3
Utility Plant Leased to Others (104)	0	0	0	0	4
Property Held for Future Use (105)	0	0	0	0	5
Completed Construction not Classified (106)	0	0	0	0	6
Construction Work in Progress (107)	0	0	0	0	7
Utility Plant Acquisition Adjustments (108)	0	0	0	0	8
Other Utility Plant Adjustments (109)	0	0	0	0	9
Total Utility Plant	10,319,849	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,334,322	0	0	0	10
Total Accumulated Provision	2,334,322	0	0	0	
Net Utility Plant	7,985,527	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	2,242,063				2,242,063	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	185,515				185,515	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	9,979				9,979	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
	0				0	12
Total credits	195,494	0	0	0	195,494	13
Debits during year						14
Book cost of plant retired	78,310				78,310	15
Cost of removal	24,925				24,925	16
Other debits (specify):						17
	0				0	18
Total debits	103,235	0	0	0	103,235	19
Balance End of Year	2,334,322	0	0	0	2,334,322	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	0	0	0	0	0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	33,609	30,087	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	33,609	30,087	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1993 Revenue Refunding Bonds	1,905	428	4,096	1
Total			4,096	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	900,651	1
Changes during year (explain):		
NONE	0	2
Balance end of year	900,651	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1993 Revenue Refunding Bonds	06/01/1993	09/01/2003	3.70%	223,839	1
Total Bonds (Account 221):				223,839	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1992 State Trust Fund Loan	06/03/1992	03/15/2002	5.25%	0	1
Total for Account 223				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	168,928	1
Accruals:		
Charged water department expense	199,273	2
Charged electric department expense	0	3
Charged sewer department expense	4,866	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	204,139	
Taxes paid during year:		
County, state and local taxes	168,928	6
Social Security taxes	15,413	7
PSC Remainder Assessment	1,321	8
Other (explain):		
NONE		9
Total payments and other debits	185,662	
Balance end of year	187,405	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1993 Revenue Refunding Bonds	4,132	11,628	12,327	3,433	1
Subtotal	4,132	11,628	12,327	3,433	
Advances from Municipality (223)					
1992 State Trust Fund Loan	9,053	5,573	14,626	0	2
Subtotal	9,053	5,573	14,626	0	
Other Long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Total	13,185	17,201	26,953	3,433	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,512,930	0	0	0	0	2,512,930	1
Add credits during year:							
For Services	725	0	0	0	0	725	2
For Mains	25,530	0	0	0	0	25,530	3
Other (specify):							
HYDRANTS	2,000	0	0	0	0	2,000	4
NONE						0	5
Deduct charges (specify):							
NONE	0	0	0	0	0	0	6
Balance End of Year	2,541,185	0	0	0	0	2,541,185	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0	0	0	0	0	0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
LONG-TERM RECEIVABLE FROM THE CITY ON PORTION OF TIF DEBT	94,525	1
Total (Acct. 123):	94,525	
Other Investments (124):		
WATER MAIN ASSESSMENT (DEFERRED)	1,355	2
Total (Acct. 124):	1,355	
Special Funds (125):		
1993 BONDS RESERVE CASH	83,671	3
WATER MAIN REPLACEMENT FUND	255,421	4
Total (Acct. 125):	339,092	
Notes Receivable (141):		
NONE	0	5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	198,086	6
Electric	0	7
Sewer (Regulated)	0	8
Other (specify):		
NONE	0	9
Total (Acct. 142):	198,086	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	250,990	10
Merchandising, jobbing and contract work	0	11
Other (specify):		
MISCELLANEOUS INVOICES FOR PARTS	3,802	12
Total (Acct. 143):	254,792	
Receivables from Municipality (145):		
BALANCE OF PUBLIC FIRE PROTECTION	53,327	13
BALANCE OF JOINT METER READING COSTS	32,164	14
BALANCE ON OVERPAYMENT OF TAX EQUIVALENT TO CITY	15,000	15
BALANCE DUE FOR DELINQUENT UTILITY BILLS ON 1999 TAX ROLL	4,386	16
MISCELLANEOUS DEC RENT DUE FROM CITY	300	17
Total (Acct. 145):	105,177	
Prepayments (165):		
PREPAID COMPUTER SUPPORT	3,200	18
PREPAID JANUARY HEALTH INSURANCE	3,305	19
Total (Acct. 165):	6,505	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE	0	20
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	21
Total (Acct. 183):	0	
Payables to Municipality (233):		
4TH QUARTER AND MISCELLANEOUS SEWER BILLINGS	246,004	22
MISCELLANEOUS WATER INVOICE PAID BY CITY OF LAKE GENEVA	2,050	23
Total (Acct. 233):	248,054	
Other Deferred Credits (253):		
NONE	0	24
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	10,215,824	0	0	0	10,215,824	1
Materials and Supplies	31,848	0	0	0	31,848	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	2,288,192	0	0	0	2,288,192	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	2,527,057	0	0	0	2,527,057	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	5,432,423	0	0	0	5,432,423	
Net Operating Income	203,737	0	0	0	203,737	8
Net Operating Income as a percent of						
Average Net Rate Base	3.75%	N/A	N/A	N/A	3.75%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	900,651	1
Appropriated Earned Surplus	247,317	2
Unappropriated Earned Surplus	4,802,650	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	5,950,618	
Net Income		
Net Income	234,558	5
Percent Return on Proprietary Capital	3.94%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 22, 2000

Mr. Daniel Winkler, Director of Utilities
Lake Geneva Municipal Water Utility
361 Main Street
P.O. Box 187
Lake Geneva, WI 53147-0187

1999 Analytical Review DWCCA-2980-PJL

Dear Mr. Winkler:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that water treatment expense is reported in the Operation and Maintenance Expense schedule and water treatment plant dollars are reported in Account 332 in the Water Operating Plant in Service schedule. However, the Water Treatment Plant section of the Reservoirs, Standpipes & Water Treatment schedule on page W-14 is not completed. Please furnish this information.

2. Please explain why there are no contributions in aid of construction for water services reported in column (b) of Account 271 on page F-18 for the services reported as added during the year on page W-16.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please

respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\2980.doc

cc: Mr. Birdell Brellenthin, President

REPLY RECEIVED 6/7/00.

#1, Information furnished & annual report updated.

FINANCIAL SECTION FOOTNOTES

#2, Revised a/c 271 provided.
Review closed.
PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,083,628	1
Total Sales of Water	1,083,628	
Other Operating Revenues		
Forfeited Discounts (470)	11,055	2
Miscellaneous Service Revenues (471)	14,332	3
Rents from Water Property (472)	1,500	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	12,256	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	39,143	
Total Operating Revenues	1,122,771	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	10,491	8
Pumping Expenses (620-625)	54,310	9
Water Treatment Expenses (630-635)	65,387	10
Transmission and Distribution Expenses (640-655)	114,406	11
Customer Accounts Expenses (901-904)	36,169	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	253,483	14
Total Operation and Maintenance Expenses	534,246	
Other Operating Expenses		
Depreciation Expense (403)	185,515	15
Amortization Expense (404-407)	0	16
Taxes (408)	199,273	17
Total Other Operating Expenses	384,788	
Total Operating Expenses	919,034	
NET OPERATING INCOME	203,737	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	16	1,700	6,507	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	16	1,700	6,507	
Metered Sales to General Customers (461)				
Residential	3,122	162,507	463,903	4
Commercial	457	162,241	308,891	5
Industrial	28	24,659	39,927	6
Total Metered Sales to General Customers (461)	3,607	349,407	812,721	
Private Fire Protection Service (462)	47		28,708	7
Public Fire Protection Service (463)	1		195,004	8
Other Sales to Public Authorities (464)	37	16,432	29,926	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	1	5,453	10,762	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	3,709	372,992	1,083,628	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
GOLF HILLS SANITARY DISTRICT	VIA HWY 50 DISTRIBUTION MAINS	5,453	10,762	1
Total		5,453	10,762	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	195,004	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	195,004	
Forfeited Discounts (470):		
Customer late payment charges	11,055	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	11,055	
Miscellaneous Service Revenues (471):		
RECONNECTION CHARGES AND NEW CUSTOMER READ-IN CHARGES	14,332	7
Total Miscellaneous Service Revenues (471)	14,332	
Rents from Water Property (472):		
RENT OF POLE BUILDING	1,500	8
Total Rents from Water Property (472)	1,500	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	11,984	10
Other (specify):		
SALE OF MISCELLANEOUS SUPPLIES AND PARTS	272	11
Total Other Water Revenues (474)	12,256	
Amortization of Construction Grants (475):		
NONE	0	12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	757	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	0	3
Maintenance of Water Source Plant (605)	9,734	4
Total Source of Supply Expenses	10,491	
PUMPING EXPENSES		
Operation Labor (620)	11,622	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	32,952	7
Operation Supplies and Expenses (623)	4,776	8
Maintenance of Pumping Plant (625)	4,960	9
Total Pumping Expenses	54,310	
WATER TREATMENT EXPENSES		
Operation Labor (630)	3,589	10
Chemicals (631)	35,659	11
Operation Supplies and Expenses (632)	27	12
Maintenance of Water Treatment Plant (635)	26,112	13
Total Water Treatment Expenses	65,387	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	22,719	14
Operation Supplies and Expenses (641)	0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	43,320	16
Maintenance of Mains (651)	27,815	17
Maintenance of Services (652)	7,368	18
Maintenance of Meters (653)	9,651	19
Maintenance of Hydrants (654)	2,883	20
Maintenance of Other Plant (655)	650	21
Total Transmission and Distribution Expenses	114,406	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,156	22
Accounting and Collecting Labor (902)	30,492	23
Supplies and Expenses (903)	1,521	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	36,169	
SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	76,295	27
Office Supplies and Expenses (921)	25,507	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	31,860	30
Property Insurance (924)	16,831	31
Injuries and Damages (925)	0	32
Employee Pensions and Benefits (926)	83,288	33
Regulatory Commission Expenses (928)	0	34
Miscellaneous General Expenses (930)	7,366	35
Transportation Expenses (933)	5,031	36
Maintenance of General Plant (935)	7,305	37
Total Administrative and General Expenses	253,483	
Total Operation and Maintenance Expenses	534,246	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		187,405	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,866	2
Net property tax equivalent		182,539	
Social Security		15,413	3
PSC Remainder Assessment		1,321	4
Other (specify): NONE		0	5
Total tax expense		199,273	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Walworth				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.208705				3
County tax rate	mills		4.927036				4
Local tax rate	mills		7.745850				5
School tax rate	mills		12.004760				6
Voc. school tax rate	mills		1.613002				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.499353				10
Less: state credit	mills		1.960908				11
Net tax rate	mills		24.538445				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.745850				14
Combined School Tax Rate	mills		13.617762				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.363612				17
Total Tax Rate	mills		26.499353				18
Ratio of Local and School Tax to Total	dec.		0.806194				19
Total tax net of state credit	mills		24.538445				20
Net Local and School Tax Rate	mills		19.782740				21
Utility Plant, Jan. 1	\$	10,111,799	10,111,799				22
Materials & Supplies	\$	22,413	22,413				23
Subtotal	\$	10,134,212	10,134,212				24
Less: Plant Outside Limits	\$	248,811	248,811				25
Taxable Assets	\$	9,885,401	9,885,401				26
Assessment Ratio	dec.		0.958300				27
Assessed Value	\$	9,473,180	9,473,180				28
Net Local & School Rate	mills		19.782740				29
Tax Equiv. Computed for Current Year	\$	187,405	187,405				30
Tax Equivalent per 1994 PSC Report	\$	142,729					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	187,405					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	371,724	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	52,693	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	424,417	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	136,018	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	29,572	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	328,931	12,959	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	14,894	9,261	20
Total Pumping Plant	509,415	22,220	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	318,419	5,975	22
Water Treatment Equipment (332)	319,267	788	23
Total Water Treatment Plant	637,686	6,763	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	72,685	0	24
Structures and Improvements (341)	0	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	371,724	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	52,693	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	424,417	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	136,018	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	29,572	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	341,890	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	24,155	20
Total Pumping Plant	0	0	531,635	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	1,000	0	323,394	22
Water Treatment Equipment (332)	0	0	320,055	23
Total Water Treatment Plant	1,000	0	643,449	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	72,685	24
Structures and Improvements (341)	0	0	0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,637,830	0	26
Transmission and Distribution Mains (343)	4,218,791	71,130	27
Fire Mains (344)	0	0	28
Services (345)	942,503	19,875	29
Meters (346)	491,936	20,545	30
Hydrants (348)	472,734	24,291	31
Other Transmission and Distribution Plant (349)	14,687	0	32
Total Transmission and Distribution Plant	7,851,166	135,841	
GENERAL PLANT			
Land and Land Rights (389)	58,556	0	33
Structures and Improvements (390)	243,690	2,195	34
Office Furniture and Equipment (391)	50,552	4,410	35
Computer Equipment (391.1)	87,444	15,676	36
Transportation Equipment (392)	94,455	13,192	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	45,938	2,921	39
Laboratory Equipment (395)	10,062	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	20,847	0	42
SCADA Equipment (397.1)	57,220	83,141	43
Miscellaneous Equipment (398)	19,945	0	44
Other Tangible Property (399)	407	0	45
Total General Plant	689,116	121,535	
Total utility plant in service directly assignable	10,111,800	286,359	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	10,111,800	286,359	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	48,185	0	1,589,645	26
Transmission and Distribution Mains (343)	4,440	0	4,285,481	27
Fire Mains (344)	0	0	0	28
Services (345)	900	0	961,478	29
Meters (346)	6,485	0	505,996	30
Hydrants (348)	3,000	0	494,025	31
Other Transmission and Distribution Plant (349)	0	0	14,687	32
Total Transmission and Distribution Plant	63,010	0	7,923,997	
GENERAL PLANT				
Land and Land Rights (389)	0	0	58,556	33
Structures and Improvements (390)	300	0	245,585	34
Office Furniture and Equipment (391)	0	0	54,962	35
Computer Equipment (391.1)	4,000	0	99,120	36
Transportation Equipment (392)	10,000	0	97,647	37
Stores Equipment (393)	0	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	48,859	39
Laboratory Equipment (395)	0	0	10,062	40
Power Operated Equipment (396)	0	0	0	41
Communication Equipment (397)	0	0	20,847	42
SCADA Equipment (397.1)	0	0	140,361	43
Miscellaneous Equipment (398)	0	0	19,945	44
Other Tangible Property (399)	0	0	407	45
Total General Plant	14,300	0	796,351	
Total utility plant in service directly assignable	78,310	0	10,319,849	
Common Utility Plant Allocated to Water Department	0	0	0	46
Total utility plant in service	78,310	0	10,319,849	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0	0	34,958	34,958	1
February	0	0	30,993	30,993	2
March	0	0	34,437	34,437	3
April	0	0	33,425	33,425	4
May	0	0	39,260	39,260	5
June	0	0	41,407	41,407	6
July	0	0	53,815	53,815	7
August	0	0	49,079	49,079	8
September	0	0	43,291	43,291	9
October	0	0	36,188	36,188	10
November	0	0	33,365	33,365	11
December	0	0	37,203	37,203	12
Total for year	0	0	467,421	467,421	
Less: Measured or estimated water used in main flushing and water treatment during year				3,345	13
Less: Other utility use				38,904	14
Other utility use explanation:					15
Backwash water, sewer flushing and jetting, hydrant flushing, water main breaks, repaired water leaks, cleaning reservoirs, master meter losses , fire dept use, street dept use .					
Water pumped into distribution system				425,172	16
Less: Water sold				372,992	17
Losses and unaccounted for				52,180	18
Percent unaccounted for to the nearest whole percent (%)				12%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				2,337	21
Date of maximum: 9/5/1999					22
Cause of maximum:					23
SUMMER DEMAND					
Minimum gallons pumped by all methods in any one day during reporting year				856	24
Date of minimum: 12/24/1999					25
Total KWH used for pumping for the year				830,200	26
If water is purchased: Vendor Name: NONE					27
Point of Delivery: NONE					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
N. BORDER OF WATER TREAT PL	2	203	10	1,240,000	Yes	1
S. EASTVIEW & W. OF WHITE RIV	3	95	18	1,440,000	Yes	2
N. EASTVIEW & W. OF WHITE RIV	4	106	24	1,440,000	Yes	3
HILLMOOR & E. OF WHITE RIVER	5	105	20	1,872,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#2	#3	#4	1
Location	WELL #2	WELL #3	WELL #4	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1993	1988	1988	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	860	1,000	1,000	8
Pump Motor or Standby Engine Mfr	US	US	US	10
Year Installed	1993	1988	1988	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#5			14
Location	WELL #5			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	AMERICAN TURBINE			18
Year Installed	1992			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,300			21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC			23
Year Installed	1992			24
Type	ELECTRIC			25
Horsepower	75			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
				5
Year constructed	1917	1917	1970	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	301	301	301	10
				11
Total capacity in gallons	98,750	160,500	300,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		16
				17
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE		18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.6000	1.4000		20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y		22
				23
Is water fluoridated (yes, no)?	Y	Y		24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	DODGE ST TOWER	HOST DR TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
			5
Year constructed	1970	1996	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	146	198	10
Total capacity in gallons	200,000	1,500,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)			13
			14
Points of application (wellhouse, central facilities, booster station, other)			15
			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?			23
			24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	8,729	0	444	0	8,285	1
P	D	4.000	5	17	0	0	22	2
M	D	6.000	15,313	0	0	0	15,313	3
P	D	6.000	22	80	0	0	102	4
M	D	8.000	13,290	0	0	0	13,290	5
P	D	8.000	29,350	796	0	0	30,146	6
M	D	10.000	13,615	222	0	0	13,837	7
M	S	10.000	1,285	0	0	0	1,285	8
M	D	12.000	39,792	0	0	0	39,792	9
P	D	12.000	11,753	0	0	0	11,753	10
M	T	14.000	71,021	0	0	0	71,021	11
M	T	16.000	31,855	0	0	0	31,855	12
P	T	16.000	4,068	0	0	0	4,068	13
Total Within Municipality			240,098	1,115	444	0	240,769	
M	D	12.000	4,142	0	0	0	4,142	14
Total Outside of Municipality			4,142	0	0	0	4,142	
Total Utility			244,240	1,115	444	0	244,911	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	255	0	3	0	252	0	1
M	0.750	310	0	0	0	310	0	2
L	1.000	78	0	0	0	78	0	3
M	1.000	1,761	7	0	0	1,768	0	4
M	1.250	96	0	0	0	96	0	5
M	1.500	30	0	0	0	30	0	6
M	2.000	7	2	0	0	9	0	7
M	3.000	4	0	0	0	4	0	8
M	4.000	5	0	0	0	5	0	9
P	6.000	2	0	0	0	2	0	10
M	6.000	7	0	0	0	7	0	11
M	8.000	27	0	0	0	27	0	12
M	10.000	1	0	0	0	1	0	13
Total Utility		2,583	9	3	0	2,589	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,515	7	120	0	3,402	229	1
0.750	122	6	16	0	112	70	2
1.000	144	24	12	0	156	20	3
1.250	7	0	2	0	5	0	4
1.500	37	2	1	0	38	11	5
2.000	79	7	8	0	78	6	6
3.000	12	0	0	0	12	0	7
4.000	6	0	0	0	6	0	8
Total:	3,922	46	159	0	3,809	336	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,032	254	6	12	0	98	3,402	1
0.750	55	48	3	1	0	5	112	2
1.000	48	84	9	4	0	11	156	3
1.250	0	3	0	0	0	2	5	4
1.500	8	24	2	2	0	2	38	5
2.000	20	30	6	10	0	12	78	6
3.000	4	3	3	1	0	1	12	7
4.000	4	1	0	0	0	1	6	8
Total:	3,171	447	29	30	0	132	3,809	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	25	0	0	0	25	1
Within Municipality	410	10	5	2	417	2
Total Fire Hydrants	435	10	5	2	442	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	435
Number of distribution system valves end of year:	700
Number of distribution valves operated during year:	80

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Maintenance of Water Source Plant (605) Increase in labor costs posted here in 1998 due to a well rehabilitation program at a cost of approximately \$16,800.

Chemicals (631) Used more chemicals in 1998 due to a well rehabilitation program. Well #3 was not in use during 1998. Wells #2 thru #5 used more chemicals to compensate.

Maintenance of Water Treatment Plant (635) The utility painted the interior and exterior of the filter and pumping plant structures in 1999.

Operation Labor (640) Increased labor costs posted here in 1999 for resetting meters.

Maintenance of Distribution Reservoirs and Standpipes (650) The utility had additional painting done on the Dodge Street tower in 1999.

Maintenance of Mains (651) There were more main breaks in 1998. (13 in 1998 and 7 in 1999)

Maintenance of Services (652) A comprehensive check for main leaks was done in 1998.

Maintenance of Meters (653) There was comprehensive testing done on meters in 1999.

Office Supplies and Expenses (921) A large supply of water billing cards and disconnect notices were purchased in 1999.

Maintenance of General Plant (935) The utility purchased litter containers and donated them to the City of Lake Geneva during 1998.

Water Utility Plant in Service (Page W-08)

SCADA Equipment (397.1) Electronic meter reading equipment purchased was reclassified to this account in 1999.

Distribution Reservoirs and Standpipes (342) The East Street tower was retired in 1999.

Water Mains (Page W-15)

Mains were financed by capital contributed by developers.

Water Services (Page W-16)

New services are charged per PSC rates and/or financed by capital contributed by developers.

WATER OPERATING SECTION FOOTNOTES

Hydrants and Distribution System Valves (Page W-18)

The utility reviewed its comprehensive inventory of hydrants in 1999 and adjusted for the differences in column (e).

Number of distribution valves operated during the year--The utility has been informed of this and corrective action will be taken.
